

**CITY OF SAN JOSE  
OFFICE OF THE CITY AUDITOR  
Procedure No. M-24**

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**AUDIT REPORT DRAFT TO THE CITY AUDITOR**

**Purpose**

To provide guidelines to the audit staff in writing the audit report draft.

**Background**

The audit report draft develops the details of the punch paragraphs the City Auditor provided. In writing the report draft, the audit staff uses the audit evidence reported in the finding development worksheets. The discussions should contain all the relevant elements of the audit findings (i.e., condition, criteria, effect, cause, and recommendation.)

The audit staff should report conclusions when called for by the audit objectives. Conclusions are logical inferences about the program based on the auditors' findings. Conclusions should be specified and not be left to be inferred by readers. The strength of the auditors' conclusions depends on the persuasiveness of the evidence supporting the findings and the logic used to formulate the conclusions.

**Procedure**

<b>Audit Staff</b>	<ol style="list-style-type: none"><li>1. Write the audit report draft to expound on the punch paragraphs the City Auditor provided and ascertain that the report complies with audit reporting standards.</li><li>2. Indicate the workpaper references on the margin of the audit report draft.</li><li>3. Submit the completed audit report draft with the workpaper references to the Supervising Auditor.</li><li>4. Submit a clean copy of the audit report draft (no workpaper references) to the City Auditor.</li></ol>
<b>Supervising Auditor and City Auditor</b>	<ol style="list-style-type: none"><li>5. Review the audit report draft and note any corrections on the audit report draft.</li><li>6. Determine whether the draft report (or sections thereof) should be referred to the City Attorney for legal review.</li></ol>
<b>Audit Staff</b>	<ol style="list-style-type: none"><li>7. Make the audit report draft changes approved by the City Auditor.</li><li>8. File the audit report draft, including the corrections approved by the City Auditor.</li></ol>